

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 17TH OCTOBER 2007 / 25TH ASWINA 1929

WP(C).No. 30759 of 2007(J)

PETITIONER:

**M.MOHAMMED PERVIZE,
PROPRIETOR, MANU C.T.SCAN, OPP DISTRICT HOSPITAL,
COURT ROAD, MANJERI, MALAPPURAM DISTRICT.**

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

- 1. SALES TAX INSPECTOR,
SALES TAX CHECK POST, KARUKUTTY.**
- 2. STATE OF KERALA, REPRESENTED BY
SECRETARY TO MINISTRY OF FINANCE,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17/10/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 30759 OF 2007 J
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Dated this the 17th day of October, 2007

J U D G M E N T

Following Ext.P2 order of this Court requiring the petitioner to furnish a Bank guarantee, petitioner submitted Ext.P3 Bank guarantee. The dispute was in relation to the liability of the petitioner to remit entry tax and in WP(C) No.30817/06 filed, Ext.P2 interim order has been passed, which has been closed as per Ext.P4 judgment. In the light of the Division Bench judgment of this Court in **Thressiamma Chirayil v. State of Kerala (ILR 2007(1) Ker.61)**, this court has held the levy of entry tax to be unconstitutional. In the light of the said judgment, there is no warrant for retaining the Bank guarantee any further. Therefore the respondents are directed to release Ext.P3 Bank guarantee to the petitioner, on production of a copy of this judgment.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp